

2021

**CERTIFICATE**

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

**City of Council Grove**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2021; and  
(3) the Amounts(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
			Budget Authority	Amount of 2020	County
			for Expenditures	Ad Valorem	Clerk's
				Tax	Use Only
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<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	2,016,433	443,164	33,046
Debt Service	10-113	9			
Library	12-1220	9	83,718	71,369	5,322
Employee Benefits-Library	12-16,102	10	26,252	23,193	1,730
Employee Benefits	12-16,102	10	517,100	356,564	26,588
Economic Development	12-1617h	11	16,640	13,417	1,001
		11			
Special Highway		12	284,312		
1% Sales Tax		12	1,105,310		
.7% Sales Tax		13	315,771		
Special Parks & Recreation			35,198		
KLINK			35,800		
Diversion			4,211		
Water		15	936,387		
Sewer		16	211,350		
Refuse		17	155,000		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
<b>Totals</b>	xxxxxx		5,743,482	907,707	67,687
					County Clerk's Use Only
Budget Summary		20			13,410,58
Neighborhood Revitalization Rebate					Nov 1, 2020 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**

907,882

Does the City need to hold an election?

NO

Assisted by:

Cindy Jensen, CPA

Address:

218 W Main

Council Grove, KS 66846

Email:

Attest: 10-28-20 2020

*Debby Schmidt*  
County Clerk



Governing Body

State of Kansas Regulatory Basis



See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

## 2021

[illegible]

# AFFIDAVIT OF PUBLICATION

State of Kansas,   
Morris County 

CHRISTY J. MERSON, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterrupted in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as foreshall on the 27th day of July, 2020.

Subscribed and sworn to before me this 7 day of December, 20 10

CHADELYN L. GARRETT  
Notary Public - State of Kansas  
My Appt. Expires 1/28/2024

NOTICE OF BUDGET HEARING

2021

The governing body of  
**City of Council Grove**  
will meet on August 6, 2020 at 5:30 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	1,685,694	36.279	1,761,168	41.580	2,016,433	443,164	33.029
Debt Service	9,347		1,073				
Library	72,908	5.013	83,718	4.845	83,718	71,369	5.319
Employee Benefits-Library	21,112	1.377	26,252	1.768	26,252	23,193	1.729
Employee Benefits	400,844	22.299	497,100	16.377	517,100	356,564	26.575
Economic Development	14,573	1.002	16,136	1.000	16,640	13,417	1.000
Special Highway	20,166		100,000		284,312		
1% Sales Tax	453,136		435,500		1,105,310		
.7% Sales Tax	381,117		247,199		315,771		
Special Parks & Recreation	26,372		10,000		35,198		
KLINK	23,560		149,163		35,800		
Diversion	625		2,000		4,211		
Water	833,314		935,105		936,387		
Sewer	190,156		226,313		211,350		
Refuse	150,579		152,000		155,000		
Non-Budgeted Funds-A	187,315						
Non-Budgeted Funds-B	52,450						
Totals	4,523,268	65.970	4,642,727	65.570	5,743,482	907,707	67.652
Less: Transfers	680,047		458,708		466,897		
Net Expenditure	3,843,221		4,184,019		5,276,585		
Total Tax Levied	863,751		886,776		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	13,093,112		13,524,306		13,417,390		
Outstanding Indebtedness, January 1,	2018		2019		2020		
G.O. Bonds	1,070,000		940,000		805,000		
Revenue Bonds	760,000		725,000		685,000		
Other	736,840		680,301		621,783		
Lease Purchase Principal	408,721		350,065		294,089		
Total	2,975,561		2,695,366		2,405,872		

\*Tax rates are expressed in mills

Nick Jones  
City Official Title: City Administrator

**Computation to Determine Limit for 2021**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2020 budget	+ \$ <u>886,776</u>
2. Library levy in 2020 budget	- \$ <u>89,428</u>
Other tax entity levy in 2020 budget	- \$ <u>          </u>
3. Net tax levy	\$ <u>797,348</u>

**Percentage Adjustments**

4. New improvements, remodeling and renovations for 2020 :	+ <u>20,386</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>520,482</u>	
5b. Personal property 2019	- <u>518,788</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>1,694</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>5,133</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>27,213</u>
11. Total estimated valuation July 1, 2020	<u>13,417,390</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)		<u>0.0020</u>
13. Percentage adjustment increase (12 times 3)		+ \$ <u>1,620</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>14,352</u>
16. Total Percentage Adjustments		\$ <u>15,972</u>

**Revenue Adjustments**

17. Property tax revenues for debt service in 2021 budget:	+ <u>0</u>
Property tax revenues for debt service in 2020 budget:	- <u>0</u>
Increased property tax revenues spent on debt service	<u>0</u>

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>
<b>Levies on Behalf of Another Political or Governmental Subdivision</b>			
27. Library Levy - 2021 budget:		+	<u>94,562</u>
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	<u>94,562</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			<u>907,882</u>

City of Council Grove

2021

**Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates**

Budgeted Fund for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	562,338	66,031	1,129	2,241	2,573	0
Debt Service						
Library	65,523	7,694	132	261	300	0
Employee Benefits-Libra	23,905	2,807	48	95	109	0
Employee Benefits	221,488	26,008	445	882	1,013	0
Economic Development	13,522	1,588	27	54	62	0
TOTAL	886,776	104,128	1,781	3,533	4,057	0

County Treas Motor Vehicle Estimate	<u>104,128</u>				
County Treas Recreational Vehicle Estimate		<u>1,781</u>			
County Treas 16/20M Vehicle Estimate			<u>3,533</u>		
County Treas Commercial Vehicle Tax Estimate				<u>4,057</u>	
County Treas Watercraft Tax Estimate					<u>0</u>

Motor Vehicle Factor	<u>0.11742</u>				
Recreational Vehicle Factor		<u>0.00201</u>			
16/20M Vehicle Factor			<u>0.00398</u>		
Commercial Vehicle Factor				<u>0.00457</u>	
Watercraft Factor					<u>0.00000</u>

City of Council Grove

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General	Equipment Reserve	47,800	24,000	64,000	12-1,117
General	Lake CIP	42,000	42,000	42,000	12-1,118
Bond & Interest	General	9,347	1,073		10-117a
Water	Employee benefits	94,026	61,000	67,000	12-16,102
Sewer	Employee benefits	21,850	21,850	21,850	12-16,102
1% Sales Tax	Employee benefits	106,738	106,738	-	12-197
1% Sales Tax	General	128,896	115,500	115,500	12-197
.7% Sales Tax	Water	116,843	-	-	12-197
Water	Equipment Reserve	22,547	22,547	22,547	12-1,117
Water	Water Reserve	5,000	15,000	15,000	12-825d
Water	Capital Improvement Re	-	14,000	14,000	12-1,118
Sewer	Equipment Reserve	10,000	10,000	10,000	12-1,117
Sewer	Sewer Reserve	25,000	25,000	25,000	12-825d
1% Sales Tax	Capital Improvement Re	50,000	-	-	12-197
General	Computer fund	-	-	20,000	12-1,117
General	Capital Improvement Re	-	-	50,000	12-1,118
	<b>Totals</b>	680,047	458,708	466,897	
	<b>Adjustments</b>				
	<b>Adjusted Totals</b>	680,047	458,708	466,897	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2013-Water	02/20/13	08/01/25	.4-2.75%	1,645,000	805,000	Feb & Aug	Aug	18,203	805,000		
Series 2020-Water	04/28/20	07/01/33	1.7-2.6%	1,360,000	0	Jan & July	July			33,164	185,000
Total G.O. Bonds					805,000			18,203	805,000	33,164	185,000
Revenue Bonds:											
Series 2012-Water Imp	12/12/12	07/01/33	.75-3.75%	885,000	685,000	Jan & July	July	11,076	685,000		
Total Revenue Bonds					685,000			11,076	685,000	0	0
Other:											
KDOT loan	05/01/08	08/01/27	3.99%	703,300	337,493	Feb & Aug	Feb & Aug	13,466	40,037	11,869	41,634
KDHE revolving loan	07/01/10	09/01/33	2.55%	509,600	284,290	Mar & Sep	Mar & Sep	7,633	20,530	6,593	21,057
Total Other					621,783			21,099	60,567	18,462	62,691
Total Indebtedness					2,111,783			50,378	1,550,567	51,626	247,691

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.



**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2020	Payments Due 2020	Payments Due 2021
Fire truck	02/09/15	144	2.7%	264,516	166,032	25,767	25,767
Street sweeper	06/22/17	120	3.32%	206,003	107,390	29,089	29,089
Skid loader	10/10/17	72	3.32%	50,023	20,667	2,973	2,973
<b>Totals</b>					<b>294,089</b>	<b>57,829</b>	<b>57,829</b>

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2021**

Library found in: City of Council Grove  
Morris County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

**First test:**

	Current Year	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem	\$65,523	\$71,369
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$7,821	\$7,694
Recreational Vehicle Tax	\$150	\$132
16/20M Vehicle Tax	\$281	\$261
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$73,775	\$79,456
Difference in Total Taxes:	\$5,681	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$13,524,306	\$13,417,390
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.845	5.319
Difference in Levy Rate:	0.474	
Qualify for grant:	Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	254,227	433,358	438,581
Receipts:			
Ad Valorem Tax	463,053	562,338	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,743		
Motor Vehicle Tax	82,264	56,605	66,031
Recreational Vehicle Tax	1,339	1,082	1,129
16/20M Vehicle Tax	3,258	2,032	2,241
Commercial Vehicle Tax	3,634	2,097	2,573
Watercraft Tax	1,284		0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Excise Tax	16		
Local Alcoholic Liquor	5,835	4,664	4,664
Sales & Use Tax-County	209,969	156,000	156,000
Franchise Tax	124,414	130,000	130,000
Licenses & permits	85,181	51,000	51,000
Court fees	24,496	25,000	25,000
Rural fire contracts	70,000	48,000	48,000
Swimming pool receipts	60,292	58,650	58,650
Farm land lease	11,984	10,000	10,000
CFAP	13,843	10,000	10,000
Lake leases	426,328	420,000	420,000
Reimbursed expense	24,959	25,000	25,000
K-9 donations	17,725		
10% of the 10% transfer reim		33,300	3,300
Transfer from debt service	9,347	1,073	
Transfer from 1% sales tax -city recreation	128,896	115,500	115,500
Recreation receipts	28,433	36,500	36,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	44,700	12,000	12,000
Neighborhood Revitalization Rebate			0
Miscellaneous	13,832	5,550	7,100
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>1,864,825</b>	<b>1,766,391</b>	<b>1,184,688</b>
<b>Resources Available:</b>	<b>2,119,052</b>	<b>2,199,749</b>	<b>1,623,269</b>

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

**FUND PAGE - GENERAL**

Adopted Budget  
General

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	2,119,052	2,199,749	1,623,269
Expenditures:			
Administration	343,035	360,214	417,179
Police	425,978	362,500	451,300
Street (Public Works)	253,118	329,300	329,300
Swimming Pool	115,762	125,000	125,000
Parks	64,095	78,400	77,900
Recreation	157,329	152,000	152,000
Cemetery	36,080	53,450	53,450
City Lake	104,790	106,570	106,570
Fire	70,282	99,184	99,184
Municipal Court	25,425	28,550	28,550
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,595,894	1,695,168	1,840,433
Transfers to Equipment Reserve			
Police	9,000	9,000	9,000
Fire	5,000	0	
Parks	5,000	5,000	5,000
Street (Public Works)	10,000	10,000	50,000
Other	18,800	0	
Computer fund			20,000
Transfer to Lake CIP	42,000	42,000	42,000
Transfer to CIP			50,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,685,694</b>	<b>1,761,168</b>	<b>2,016,433</b>
Unencumbered Cash Balance Dec 31	433,358	438,581	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,893,927	1,645,668	2,016,433
		Non-Appropriated Balance	50,000
<b>See Tab C</b>		Total Expenditure/Non-Appr Balance	2,066,433
		Tax Required	443,164
	Delinquent Comp Rate:	0.0%	0
	Amount of 2020 Ad Valorem Tax		443,164

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

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Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Administration			
Salaries	171,360	117,300	166,500
Contractual	155,055	157,335	165,100
Commodities	15,796	22,000	22,000
Capital Outlay	824	63,579	63,579
Total	343,035	360,214	417,179
Police			
Salaries	316,660	296,500	332,000
Contractual	46,634	46,000	62,600
Commodities	20,337	20,000	23,700
Capital Outlay	42,347		33,000
Total	425,978	362,500	451,300
Street (Public Works)			
Salaries	148,325	170,100	170,100
Contractual	53,046	51,500	53,500
Commodities	51,747	86,200	84,200
Capital Outlay		21,500	21,500
Total	253,118	329,300	329,300
Swimming Pool			
Salaries	57,291	63,000	63,000
Contractual	33,750	40,000	40,000
Commodities	24,721	22,000	22,000
Capital Outlay			
Total	115,762	125,000	125,000
Parks			
Salaries	38,107	48,200	48,200
Contractual	21,941	21,500	21,000
Commodities	4,047	7,700	7,700
Capital Outlay		1,000	1,000
Total	64,095	78,400	77,900
Recreation			
Salaries	84,707	79,000	79,000
Contractual	30,172	25,400	25,400
Commodities	37,650	42,600	42,600
Capital Outlay	4,800	5,000	5,000
Total	157,329	152,000	152,000
Cemetery			
Salaries	6,098	10,000	10,000
Contractual	26,395	38,750	38,750
Commodities	263	2,500	2,500
Capital Outlay	3,324	2,200	2,200
Total	36,080	53,450	53,450
City Lake			
Salaries	49,721	56,500	56,500
Contractual	36,230	35,020	35,020
Commodities	2,691	11,550	11,550
Capital Outlay	14,681	3,500	3,500
Lake taxes	1,467		
Total	104,790	106,570	106,570
Page 1 - Total	1,500,187	1,567,434	1,712,699

State of Kansas Regulatory Basis

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City of Council Grove

2021

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Fire			
Salaries	15,514	25,600	25,600
Contractual	39,917	52,100	52,100
Commodities	1,968	8,600	8,600
Capital Outlay	12,883	12,884	12,884
Total	70,282	99,184	99,184
Municipal Court			
Salaries	15,617	18,000	18,000
Contractual	9,392	9,500	9,500
Commodities	416	1,050	1,050
Capital Outlay			
Total	25,425	28,550	28,550
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	95,707	127,734	127,734
Page 1 -Total	1,500,187	1,567,434	1,712,699
Grand Total	1,595,894	1,695,168	1,840,433

(Note: Should agree with general sub-totals.)

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,420	1,073	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	10,420	1,073	0
Expenditures:			
Transfer to close fund	9,347	1,073	
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	9,347	1,073	0
Unencumbered Cash Balance Dec 31	1,073	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	9,347	1,073	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	13,615	13,615	3,962
Receipts:			
Ad Valorem Tax	63,985	65,523	XXXXXXXXXXXXXXXXXX
Delinquent Tax	910		
Motor Vehicle Tax	7,179	7,821	7,694
Recreational Vehicle Tax	117	150	132
16/20M Vehicle Tax	290	281	261
Commercial Vehicle Tax	315	290	300
Watercraft Tax	111		0
Excise	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	72,908	74,065	8,387
<b>Resources Available:</b>	86,523	87,680	12,349
Expenditures:			
Library appropriation	72,908	83,718	83,718
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	72,908	83,718	83,718
Unencumbered Cash Balance Dec 31	13,615	3,962	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	77,737	83,718	83,718
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			83,718
Tax Required			71,369
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			71,369

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Employee Benefits-Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	17,576	23,905	xxxxxxxxxxxxxxxx
Delinquent Tax	331		
Motor Vehicle Tax	2,871	2,149	2,807
Recreational Vehicle Tax	47	41	48
16/20M Vehicle Tax	116	77	95
Commercial Vehicle Tax	126	80	109
Watercraft Tax	44		0
Excise tax	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>21,112</b>	<b>26,252</b>	<b>3,059</b>
<b>Resources Available:</b>	<b>21,112</b>	<b>26,252</b>	<b>3,059</b>
Expenditures:			
Library benefits	21,112	26,252	26,252
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>21,112</b>	<b>26,252</b>	<b>26,252</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	26,252	26,252	26,252
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			26,252
Tax Required			23,193
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			23,193

Adopted Budget Employee Benefits	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	9,461	116,364	68,338
Receipts:			
Ad Valorem Tax	284,628	221,488	xxxxxxxxxxxxxxxx
Delinquent Tax	505		
Motor Vehicle Tax		34,793	26,008
Recreational Vehicle Tax		666	445
16/20M Vehicle Tax		1,249	882
Commercial Vehicle Tax		1,290	1,013
Watercraft Tax			0
Transfer from water	94,026	61,000	67,000
Transfer from sewer	21,850	21,850	21,850
Transfer from 1% sales tax	106,738	106,738	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>507,747</b>	<b>449,074</b>	<b>117,198</b>
<b>Resources Available:</b>	<b>517,208</b>	<b>565,438</b>	<b>185,536</b>
Expenditures:			
Health/dental	253,223	321,000	341,000
FICA/Medicare	65,949	84,000	84,000
KPERS	70,610	89,000	89,000
Fireman's relief	959	1,500	1,500
Other benefits	10,103	1,600	1,600
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>400,844</b>	<b>497,100</b>	<b>517,100</b>
Unencumbered Cash Balance Dec 31	116,364	68,338	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	528,100	497,100	517,100
Non-Appropriated Balance			25,000
Total Expenditure/Non-Appr Balance			542,100
Tax Required			356,564
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			356,564

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.



City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Economic Development</b>	<b>Actual for 2019</b>	<b>Estimate for 2020</b>	<b>Year for 2021</b>
Unencumbered Cash Balance Jan 1	2,398	2,398	1,492
Receipts:			
Ad Valorem Tax	12,789	13,522	xxxxxxxxxxxxxxxx
Delinquent Tax	182		
Motor Vehicle Tax	1,521	1,564	1,588
Recreational Vehicle Tax	23	30	27
16/20M Vehicle Tax	58	56	54
Commercial Vehicle Tax		58	62
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>14,573</b>	<b>15,230</b>	<b>1,731</b>
<b>Resources Available:</b>	<b>16,971</b>	<b>17,628</b>	<b>3,223</b>
Expenditures:			
Appropriation	14,573	16,136	16,640
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>14,573</b>	<b>16,136</b>	<b>16,640</b>
Unencumbered Cash Balance Dec 31	2,398	1,492	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	16,244	16,136	16,640
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			16,640
			Tax Required
			13,417
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			13,417

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>0</b>	<b>Actual for 2019</b>	<b>Estimate for 2020</b>	<b>Year for 2021</b>
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		
			0
			Tax Required
			0
Delinquent Comp Rate:		0.0%	0
Amount of 2020 Ad Valorem Tax			0

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	248,417	284,822	237,952
Receipts:			
State of Kansas Gas Tax	56,571	53,130	46,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>56,571</b>	<b>53,130</b>	<b>46,360</b>
<b>Resources Available:</b>	<b>304,988</b>	<b>337,952</b>	<b>284,312</b>
Expenditures:			
Street maintenance and repair	20,166	100,000	284,312
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>20,166</b>	<b>100,000</b>	<b>284,312</b>
Unencumbered Cash Balance Dec 31	284,822	237,952	0
2019/2020/2021 Budget Authority Amount	279,563	360,217	284,312

**Adopted Budget**

1% Sales Tax	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	802,544	740,810	705,310
Receipts:			
Sales tax-City 1%	391,402	400,000	400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>391,402</b>	<b>400,000</b>	<b>400,000</b>
<b>Resources Available:</b>	<b>1,193,946</b>	<b>1,140,810</b>	<b>1,105,310</b>
Expenditures:			
Washington Street P&I	52,735	53,503	53,503
Grants	54,322	59,759	59,759
Infrastructure	60,055	100,000	100,000
Transfer to general fund for recreation	128,896	115,500	115,500
Blight	390		
Transfer to Employee Benefits	106,738	106,738	0
Transfer to Capital Improvements Reserve	50,000		
Contingent expenditures			776,548
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>453,136</b>	<b>435,500</b>	<b>1,105,310</b>
Unencumbered Cash Balance Dec 31	740,810	705,310	0
2019/2020/2021 Budget Authority Amount	400,000	1,203,438	1,105,310

**See Tab A**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget .7% Sales Tax	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	643,696	564,379	597,180
Receipts:			
Sales Tax .7%	301,800	280,000	280,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>301,800</b>	<b>280,000</b>	<b>280,000</b>
<b>Resources Available:</b>	<b>945,496</b>	<b>844,379</b>	<b>877,180</b>
Expenditures:			
Pool lease payments	201,771	216,123	218,745
Intake payments	62,503	11,076	87,026
Pool projects		20,000	
Transfer to water (prior correction intake p	116,843		
Cash Forward (2021 column)			
Miscellaneous			10,000
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>381,117</b>	<b>247,199</b>	<b>315,771</b>
Unencumbered Cash Balance Dec 31	564,379	597,180	561,409
2019/2020/2021 Budget Authority Amount	280,000	298,276	315,771

**See Tab A**

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	26,407	5,870	15,534
Receipts:			
Liquor tax	5,835	4,664	4,664
Donations		15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>5,835</b>	<b>19,664</b>	<b>19,664</b>
<b>Resources Available:</b>	<b>32,242</b>	<b>25,534</b>	<b>35,198</b>
Expenditures:			
Parks & recreation	122,308	10,000	35,198
Reimbursed expense	-95,936		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>26,372</b>	<b>10,000</b>	<b>35,198</b>
Unencumbered Cash Balance Dec 31	5,870	15,534	0
2019/2020/2021 Budget Authority Amount	19,304	37,241	35,198

**See Tab A**

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>KLINK</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	108,183	113,363	0
Receipts:			
State of Kansas	28,740	35,800	35,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>28,740</b>	<b>35,800</b>	<b>35,800</b>
<b>Resources Available:</b>	<b>136,923</b>	<b>149,163</b>	<b>35,800</b>
Expenditures:			
Highway maintenance	23,560	149,163	35,800
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>23,560</b>	<b>149,163</b>	<b>35,800</b>
Unencumbered Cash Balance Dec 31	113,363	0	0
2019/2020/2021 Budget Authority Amount	136,193	125,083	35,800

**See Tab C**

Adopted Budget

<b>Diversion</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,136	4,211	3,211
Receipts:			
Fees	700	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>700</b>	<b>1,000</b>	<b>1,000</b>
<b>Resources Available:</b>	<b>4,836</b>	<b>5,211</b>	<b>4,211</b>
Expenditures:			
Law enforcement	625	2,000	4,211
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>625</b>	<b>2,000</b>	<b>4,211</b>
Unencumbered Cash Balance Dec 31	4,211	3,211	0
2019/2020/2021 Budget Authority Amount	5,721	5,511	4,211

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	227,723	251,254	91,149
Receipts:			
Customer receipts	740,002	775,000	940,000
Transfer from .7% sales tax (reim prior int)	116,843		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>856,845</b>	<b>775,000</b>	<b>940,000</b>
<b>Resources Available:</b>	<b>1,084,568</b>	<b>1,026,254</b>	<b>1,031,149</b>
Expenditures:			
PRODUCTION			
Salaries & benefits	82,673	109,000	121,500
Contractual	126,651	122,800	125,800
Commodities	133,103	133,500	133,500
Capital outlay	142	1,000	1,000
DISTRIBUTION			
Salaries & benefits	90,780	118,200	115,200
Contractual	15,104	18,950	21,950
Commodities	5,805	10,150	10,150
Capital outlay	48,120	55,000	85,000
ADMINISTRATION			
Salaries & benefits	25,537	33,000	30,000
Contractual	30,544	39,600	16,100
Commodities	5,848	26,500	26,500
Capital outlay	824		
Debt Service	146,610	154,858	131,140
Transfer to Employee Benefits-Health	94,026	61,000	67,000
Transfer to Equipment Reserve	22,547	22,547	22,547
Transfer to Water Reserve	5,000	15,000	15,000
Transfer to CIP Reserve		14,000	14,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>833,314</b>	<b>935,105</b>	<b>936,387</b>
Unencumbered Cash Balance Dec 31	251,254	91,149	94,762
2019/2020/2021 Budget Authority Amount	868,017	968,131	936,387

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

City of Council Grove

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	498,806	536,734	542,421
Receipts:			
Customer receipts	228,084	232,000	232,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>228,084</b>	<b>232,000</b>	<b>232,000</b>
<b>Resources Available:</b>	<b>726,890</b>	<b>768,734</b>	<b>774,421</b>
Expenditures:			
Salaries & benefits	51,879	60,500	51,500
Contractual	31,125	42,100	41,100
Commodities	17,313	26,700	26,700
Capital outlay	5,339	12,000	12,000
Debt service	27,650	28,163	28,050
Transfer to Equipment Reserve	10,000	10,000	10,000
Transfer to Sewer Reserve	25,000	25,000	25,000
Transfer to Employee Benefits-health	21,850	21,850	17,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>190,156</b>	<b>226,313</b>	<b>211,350</b>
Unencumbered Cash Balance Dec 31	536,734	542,421	563,071
2019/2020/2021 Budget Authority Amount	211,438	226,313	211,350

State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Refuse	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	11,036	13,620	13,620
Receipts:			
Customer collections	153,163	152,000	155,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>153,163</b>	<b>152,000</b>	<b>155,000</b>
<b>Resources Available:</b>	<b>164,199</b>	<b>165,620</b>	<b>168,620</b>
Expenditures:			
Contractual Services	150,579	152,000	155,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>150,579</b>	<b>152,000</b>	<b>155,000</b>
Unencumbered Cash Balance Dec 31	13,620	13,620	13,620
2019/2020/2021 Budget Authority Amount	150,000	152,000	155,000

**See Tab A**

## State of Kansas Regulatory Basis

See Accompanying Summary of Significant Assumptions and Accounting Policies.

No assurance is provided.

2021

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2019 is to be shown)*

City of Council Grove

**Non-Budgeted Funds-A**

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Equipment Reserve			Capital Improvement Re			Capital Projects			Water Maintenance Reser			Water Bond Reserve		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	108,633		Cash Balance Jan 1	365,327		Cash Balance Jan 1	0		Cash Balance Jan 1	213,031		Cash Balance Jan 1	88,500	
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Transfer in	80,347		Transfer in	50,000		Donations	30,000		Transfer in	5,000				
			Project donations	16,647										
			Reimbursed exp	48,385										
Total Receipts	80,347		Total Receipts	115,032		Total Receipts	30,000		Total Receipts	5,000		Total Receipts	0	230,379
Resources Available:	188,980		Resources Available:	480,359		Resources Available:	30,000		Resources Available:	218,031		Resources Available:	88,500	1,005,870
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Equipment	115,515		Capital improvements	41,800		Capital project	30,000							
Total Expenditures	115,515		Total Expenditures	41,800		Total Expenditures	30,000		Total Expenditures	0		Total Expenditures	0	187,315
Cash Balance Dec 31	73,465		Cash Balance Dec 31	438,559		Cash Balance Dec 31	0		Cash Balance Dec 31	218,031		Cash Balance Dec 31	88,500	818,555
														818,555

\*\*Note: These two block figures should agree.

State of Kansas Regulatory Basis  
See Accompanying Summary of Significant Assumptions and Accounting Policies.  
No assurance is provided.





## **The City of Council Grove, Kansas**

### **Summary of Significant Assumptions and Accounting Policies**

#### **Note 1 - Nature & Limitations**

The accompanying financial presents, to the best of management's knowledge and belief, the City's expected results of operations for calendar year 2020 and 2021. The budgets reflect management's judgment as of June 30, 2020, the date of this budget, of the expected conditions and its expected course of action. Because events and circumstances frequently do not occur as expected, there will usually be differences between the budgeted and actual results and those differences may be material. The following assumptions are those that management believes are significant to the budget.

#### **Note 2 - Summary of Significant Accounting Policies**

Assessed valuation-The valuations of property in the City are estimates determined by the Morris County, Kansas appraiser's office.

and 2021 budget year. Motor vehicle, recreational vehicle, 16/20M vehicle, commercial vehicle, and state gas taxes are based on collection estimates as supplied by Morris County, Kansas and the State of Kansas. Other revenues for 2020 are assumed to be approximately the same as the 2020 budgeted amounts. Other revenues for 2021 have been estimated to be approximately the same as the 2020 budgeted amounts with the exception of water which was increased to reflect rate changes.

Expenditures-2020 expenditures are entered from the adopted 2020 budget information to the extent of projected cash available with the exceptions of special highway, special parks and recreation, KLINK, sales tax, and diversion funds in which estimated unused expenditures are transferred to the 2021 budget year from the 2020 budget. The city anticipates remaining within their budgeted authority for total expenditures for all funds.

2021 personal services (wages and benefits) are expected to remain similar to the 2020 budgeted amounts. The actual amount of personal services may vary dependent upon the number of personnel assigned to each department within the City and the hiring of or dismissal of employees and changes in benefits including medical insurance premiums.

Commodities, contractual, and capital outlay expenditures for 2021 are based on city projection and are expected to remain very similar to the 2020 budgeted amounts. Expenditures in the special highway, 1% sales tax, special parks and recreation, KLINK, and diversion funds are made to the extent of available funds

Transfers for 2021 are estimated based on the needs of certain funds and cash availability in other funds.

Debt service expenditures are based on the scheduled payments in the debt agreements that existed as of the date of this budget.

County Clerk's Budget Information for 2021 Budget Year  
Morris County values  
COUNCIL GROVE

1. Estimated Assessed Valuation as of MONDAY, JUNE 15, 2020:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	11,590,913	20,386	0	5,133
State Assessed	1,305,995	0		
Severed Minerals	0			
Personal Property	520,482			
Oil & Gas	0			
Total Value	<u>13,417,390</u>	<u>20,386</u>		

2. Personal Property: 520,482  
(Use this amount on Computation to Determine Limit for 2021 budget, line 5a)

3. Actual tax rates levied for the 2020 budget: (2019 levies)  
SAC Fund Rate

021 BOND & INTEREST	.000
069 ECONOMIC DEVELOPMENT	1.000
097 EMPLOYEE BENEFITS	16.377
098 EMPLOYEE BENEFITS-LIBRARY	1.768
135 GENERAL	41.580
217 LIBRARY	4.845
247 RECREATION COMMISSION	.000

Total Levied 65.570

4. Final Assessed Valuation from the November 2019 abstract: 13,524,306

5. 2019 Personal Property: 518,788  
(Use this amount on Computation to Determine Limit for 2021 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:  
Valuation Subject to Rebates 0

8. 2018 average tax delinquency percentage: 1.569051

9. 2018 delinquency percentage for special assessments: .000000

Date Provided: 06/15/20 Provided by: Chelsy Schmidt  
Morris County Clerk

